MADRAS REGULATION No. II OF 1943.

[THE GOLGONDA AND POLAVARAM TALUKS (LOCAL TAXATION AND FEES) REGULATION, 1943.]

[*4th January 1944.*]

A Regulation to provide for the levy, with retrospective effect of certain local taxes and fees in the Golgonda taluk of the Vizagapatam district and the Polavaram taluk of the West Godavari district.

WHEREAS certain taxes and fees leviable under the Madras Local Boards Act, 1920[1], as applied to the Agency, are being levied in the Golgonda taluk of the Vizagapatam district and the Polavaram taluk of the West Godavari district with effect from the 1st April 1936 and the 1st October 1942, respectively ;

AND WHEREAS the validity of the levy of such taxes and fees in the said taluks is open to doubt ;

AND WHEREAS it is expedient to remove such doubts and to provide for the levy in the said taluks of the taxes and fees leviable under the Act aforesaid ;

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Regulation may be called the Golgonda and Polavaram Taluks (Local Taxation and Fees) Regulation, 1943.

(2) It extends to the Golgonda taluk in the Vizagapatam district and the Polavaram taluk in the West Godavari district.

(3) It shall be deemed to have come into force on the first day of April 1936 in the Golgonda taluk and on the first day of October 1942 in the Polavaram taluk.

Power of State Government to levy certain taxes, tolls and fees in the Golgonda and Polavaram taluks.

2. The [2][State] Government or any authority or officer empowered by them in this behalf, shall have power to determine that any of the taxes, tolls and fees leviable under the Madras Local Boards Act, 1920[1], as applied to the Agency (hereinafter referred to as the said Act), shall be levied in any area in which this Regulation is in force ; and all the provisions of the said Act relating to the incidence, assessment or realization of such taxes, tolls and fees or in any manner connected therewith shall be applicable accordingly :

Provided that the [2][State] Government may, by notification in the *Fort St. George Gazette*, direct that the said provisions shall apply only to such extent and subject to such modifications and restrictions as may be specified in the notification.

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[1] Now the Madras Dissrict Boards Act, 1920 (Madras Act XIV of 1920).

[2] This word was substituted for the word " Provincial " by the Adaptation Order of 1950.

Validation of certain taxes, tolls and fees levied in the Golgonda and Polavaram taluks.

3. No tax, toll or fee levied by the [1] [State] Government or any authority or officer empowered by them, in the Golgonda taluk or any portion thereof after the 31st March 1936, and in the Polavaram taluk or any portion thereof after the 30th September 1942, and nothing done in pursuance of such levy, shall be deemed to be invalid or ever to have been invalid, by reason only of the fact that the area in which the tax, toll or fee was levied did not form part of a district as constituted under the said Act.

MADRAS REGULATION No. I OF 1944.

[THE MADRAS AGRICULTURISTS RELIEF (PARTIALLY EXCLUDED AREAS AMENDMENT) REGULATION, 1944.]

[*20th June 1944.*]

A Regulation to amend the Madras Agriculturists Relief Act, 1938, in its application to the partially excluded areas in the Province of Madras.

WHEREAS it is expedient to amend the Madras Agriculturists Relief Act, 1938, in its application to the partially excluded areas in the Province of Madras, for the purpose hereinafter appearing; It is hereby enacted as follows :— Madras Act IV of 1938.

Short title and commencement.

1. (1) This Regulation may be called the Madras Agriculturists Relief (Partially Excluded Areas Amendment) Regulation, 1944.

(2) It shall come into force at once.

Repeal of section 18-A, Madras Act IV of 1938 as in force in the Scheduled areas in the East Godavari, West Godavari and Visakhapatnam districts.

2. Section 18-A of the Madras Agriculturists Relief Act, 1938, in its application to the [2][Scheduled Areas in the East Godavari, West Godavari and Visakhapatnam districts], shall be omitted. Madras Act IV of 1938.

[1] The word was substituted for the word " Provincial " by the Adaptation Order of 1950.

[2] These words were substituted for the words " partially excluded areas in the Province of Madras " by the Adaptation (Amendment) Order of 1950.